Library and Archives Canada | Bibliothèque et Archives Canada

Library and Archives Canada

Future-oriented Financial Statements
For the years ending
March 31, 2013 and March 31, 2014

Canada

Library and Archives Canada

Statement of Management Responsibility

The management of Library and Archives Canada (LAC) is responsible for these future-oriented financial statements, including responsibility for the appropriateness of the assumptions on which these statements were prepared. These statements are based on the best information available and assumptions adopted in February 2013 and reflect the plans described in the *Report on Plans and Priorities*.

Daniel J. Caron, Ph.D.
Deputy Head and Librarian and Archivist of Canada and Chair, Heads of Federal Agencies
Gatineau, QC
March 2, 2013

Mark C. Melanson, CGA
Chief Financial Officer
Gatineau, QC
February 22, 2013

Library and Archives Canada

Future-oriented Statement of Financial Position (Unaudited)
As at March 31
(in thousands of dollars)

	Estimated Results 2013	Planned Results 2014
Liabilities		
Accounts payable and accrued liabilities (note 6)	$ 4,569	$ 5,783
Vacation pay and compensatory leave	3,179	3,129
Deferred revenue (note 7)	1,080	1,094
Employee future benefits (note 8)	7,551	3,359
Total net liabilities	16,379	13,365
Financial assets		
Due from Consolidated Revenue Fund	2,356	3,579
Accounts receivable and advances (note 9)	372	377
Total net financial assets	2,728	3,956
Departmental net debt	13,651	9,409
Non-financial assets		
Tangible capital assets (note 10)	47,004	46,952
Collections (note 11)	1	1
Total non-financial assets	47,005	46,953
Departmental net financial position	$ 33,354	$ 37,544

Information for the year ending March 31, 2013 includes actual amounts from April 1, 2012 to December 31, 2012.

The accompanying notes form an integral part of these future-oriented financial statements.

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Future-oriented Statement of Operations and Departmental Net Financial Position (Unaudited)
For the Year Ending March 31
(in thousands of dollars)

	Estimated Results 2013	Planned Results 2014
Expenses		
Development of regulatory instruments and recordkeeping tools	$ 3,260	$ 4,468
Collaboration in the management of government records	21,428	20,636
Documentation of the Canadian experience	16,798	18,550
Preservation of continuing memory	45,848	44,926
Exploration of documentary resources	36,115	37,711
Internal services	33,877	26,643
Total expenses	157,326	152,934
Revenues		
Sales of goods and information products	283	270
Gain on disposal of non-capital assets	200	190
Miscellaneous revenues	62	76
Revenues earned on behalf of Government	(45)	(60)
Total revenues	500	476
Net cost of operations before government funding and transfers	$ 156,826	$ 152,458
Government funding and transfers		
Net cash provided by Government	121,854	107,193
Change in due from Consolidated Revenue Fund	(4,681)	1,223
Services provided without charge by other government departments (note 12)	52,613	48,232
Net cost of operations after government funding and transfers	(12,960)	(4,190)
Departmental net financial position—Beginning of year	20,394	33,354
Departmental net financial position—End of year	$ 33,354	$ 37,544

Information for the year ending March 31, 2013 includes actual amounts from April 1, 2012 to December 31, 2012.
Segmented information (note 13)

The accompanying notes form an integral part of these future-oriented financial statements.

Library and Archives Canada

Future-oriented Statement of Change in Departmental Net Debt of Canada (Unaudited)
For the Year Ending March 31
(in thousands of dollars)

	Estimated Results 2013	Planned Results 2014
Net cost of operations after government funding and transfers	$ (12,960)	$ (4,190)
Change due to tangible capital assets		
Acquisition of tangible capital assets	20,102	3,697
Amortization of tangible capital assets	(3,003)	(3,749)
Net (loss) gain on disposal of tangible capital assets including adjustments	(8,499)	0
Total change due to tangible capital assets	8,600	(52)
Net increase (decrease) in departmental net debt	(4,360)	(4,242)
Departmental net debt—Beginning of year	18,011	13,651
Departmental net debt—End of year	$ 13,651	$ 9,409

Information for the year ending March 31, 2013 includes actual amounts from April 1, 2012 to December 31, 2012.

The accompanying notes form an integral part of these future-oriented financial statements.

Library and Archives Canada

Future-oriented Statement of Cash Flow (Unaudited)
For the Year Ending March 31
(in thousands of dollars)

	Estimated Results 2013	Planned Results 2014
Operating activities		
Net cost of operations before government funding and transfers	$ 156,826	$ 152,458
Non-cash items:		
Amortization of tangible capital assets (note 10)	(3,003)	(3,749)
Gain (Loss) on disposal of tangible capital assets	(8,499)	0
Services provided without charge by other government departments (note 12)	(52,613)	(48,232)
Variations in Future-oriented Statement of Financial Position:		
Increase (decrease) in accounts receivable and advances	(71)	5
Decrease (increase) in liabilities	9,112	3,014
Cash used in operating activities	101,752	103,496
Capital investing activities		
Acquisition of tangible capital assets (note 10)	20,102	3,697
Cash used in capital investing activities	20,102	3,697
Net cash provided by Government of Canada	$ 121,854	$ 107,193

Information for the year ending March 31, 2013 includes actual amounts from April 1, 2012 to December 31, 2012.

The accompanying notes form an integral part of these future-oriented financial statements.

Library and Archives Canada

Notes to the Future-oriented Financial Statements (Unaudited)
For the Year Ending March 31

1. Mandate and Objectives

Library and Archives Canada is an institution within the Government of Canada and was established on May 21, 2004 as a result of the amalgamation of the former National Library of Canada and National Archives of Canada. Library and Archives Canada's role was confirmed in the 2004 *Library and Archives of Canada Act*. The Act assigns discretionary power to the Librarian and Archivist of Canada in the attainment of Library and Archives Canada's objects. Under the Act, no record under the control of a government or ministerial institution may be destroyed prior to receiving consent from the Librarian and Archivist of Canada and those records considered to be of historic or archival importance to the Librarian and Archivist of Canada, shall be transferred to the care and control of the Librarian and Archivist of Canada.

Library and Archives Canada is considered a Schedule I.1 organization within the Financial Administration Act and reports to Parliament through the Minister of Canadian Heritage.

The mandate of Library and Archives Canada is to preserve the documentary heritage of Canada for the benefit of present and future generations; to serve as a source of enduring knowledge accessible to all, contributing to the cultural, social and economic advancement of Canada as a free and democratic society; to facilitate in Canada cooperation among the communities involved in the acquisition, preservation and diffusion of knowledge; and to serve as the continuing memory of the Government of Canada and its institutions.

2. Methodology and Significant Assumptions

The future-oriented financial statements have been prepared on the basis of the government priorities and the plans of Library and Archives Canada as described in the Report on Plans and Priorities.
The main assumptions are as follows:

(a) The main activities remain the same while the resource allocation will be adjusted to align with Library and Archives Canada modernization and Budget 2012 Spending Review.
(b) Expenses and revenues, including the determination of amounts from internal and external sources to the government, are based on historical experience. The general historical pattern is adjusted in line with Library and Archives Canada modernization and Budget 2012 Spending Review.
(c) Allowances for uncollectibility are based on historical experience. The general historical pattern is expected to continue.
(d) Estimated year end information for 2012–13 is used as the opening position for the 2013–14 forecasts.

These assumptions have been adopted in February 2013.

3. Variations and Changes to the Forecast Financial Information

While every attempt has been made to accurately forecast final results for the remainder of 2012–13 and for 2013–14, actual results achieved for both years are likely to vary from the forecast information presented, and this variation could be material.

In preparing these future-oriented financial statements, Library and Archives Canada has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Factors that could lead to material differences between the future-oriented financial statements and the historical financial statements include:

(a) The timing and amounts of acquisitions and disposals of property and equipment may affect gains/losses and amortization expense.
(b) Implementation of new collective agreements.
(c) Economic conditions may affect both the amount of revenue earned and the collectability of accounts receivable.
(d) Further changes to the operating budget through additional new initiatives or technical adjustments later in the year.

Once the *Report on Plans and Priorities* is presented, LAC will not be updating the forecasts for any changes to appropriations or forecast financial information made in ensuing supplementary estimates. Variances will be explained in the *Departmental Performance Report*.

4. Summary of Significant Accounting Policies

The future-oriented financial statements have been prepared in accordance with Treasury Board accounting policies in effect for the 2012–13 fiscal year. These accounting policies, as stated below, are based on Canadian generally accepted accounting principles for the public sector. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian generally accepted accounting principles.

Significant accounting policies are as follows:

(a) Parliamentary authorities

Library and Archives Canada is financed by the Government of Canada through parliamentary authorities. Financial reporting of authorities provided to LAC do not parallel financial reporting according to generally accepted accounting principles since authorities are primarily based on cash flow requirements. Consequently, items recognized in the Statement of Operations and Departmental Net Financial Position and the Statement of Financial Position are not necessarily the same as those provided through authorities from Parliament. Note 5 provides reconciliation between the bases of reporting.

Library and Archives Canada

Notes to the Future-oriented Financial Statements (Unaudited)
For the Year Ending March 31

(b) Net cash provided by Government

Library and Archives Canada operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by LAC is deposited to the CRF and all cash disbursements made by LAC are paid from the CRF. The net cash provided by the Government is the difference between all cash receipts and all cash disbursements, including transactions between government departments.

(c) Amounts due from/to the CRF

Amounts due from/to the CRF are the result of timing differences at year-end between when a transaction affects authorities and when it is processed through the CRF. Amounts due from the CRF represent the net amount of cash that LAC is entitled to draw from the CRF without further parliamentary expenditure authorities to discharge its liabilities.

(d) Revenues

Revenues are recorded on an accrual basis:

i) Sales of goods and information products are revenues from regulatory fees and are recognized in the accounts based on the services provided in the year.

ii) Funds received from external parties for specified purposes are recorded upon receipt as deferred revenues. These revenues are recognized in the period in which the related expenses are incurred.

iii) Other revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenue.

iv) Revenues that are non-respendable are not available to discharge LAC's liabilities. While the Deputy Head is expected to maintain accounting control, he or she has no authority regarding the disposition of non-respendable revenues. As a result, non-respendable revenues are considered to be earned on behalf of the Government of Canada and are therefore presented in reduction of the entity's gross revenues.

(e) Expenses

Expenses are recorded on an accrual basis:

i) Transfer payments are recorded as expenses when authorization for the payment exists and the recipient has met the eligibility criteria or the entitlements established for the transfer payment program. In situations where payments do not form part of an existing program, transfer payments are recorded as expenses when the Government announces a decision to make a non-recurring transfer, provided the enabling legislation or authorization for payment receives parliamentary approval prior to the completion of the financial statements. Transfer payments that become repayable as a result of conditions specified in the contribution agreement and that have come into being are recorded as a reduction to transfer payment expense and as a receivable.

ii) Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.

iii) Services provided without charge by other government departments for accommodation, employer contributions to the health and dental insurance plans and workers' compensation are recorded as operating expenses at their estimated cost.

(f) Employee future benefits

i) Pension benefits:
Eligible employees participate in the Public Service Pension Plan, a multiemployer pension plan administered by the Government. Library and Archives Canada's contributions to the Plan are charged to expenses in the year incurred and represent the total of LAC's obligation to the Plan. LAC's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

ii) Severance benefits:
Employees entitled to severance benefits under labour contracts or conditions of employment earn these benefits as services necessary to earn them are rendered. The obligation relating to the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

(g) Accounts receivable and advances

Accounts receivable and advances are stated at the lower of cost and net recoverable value; a valuation allowance is recorded for receivables where recovery is considered uncertain.

(h) Contingent liabilities

Contingent liabilities are potential liabilities that may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the future-oriented financial statements.

(i) Tangible capital assets

All tangible capital assets and leasehold improvements having an initial cost of $10,000 or more are recorded at their acquisition cost. LAC does not capitalize intangibles, works of art and historical treasures that have cultural, aesthetic or historical value.

Amortization of tangible capital assets is done on a straight-line basis over the estimated useful life of the asset as follows:

Asset Class	Amortization Period
Buildings	40 years
Machinery and equipment	5 – 15 years
Computer hardware	3 – 10 years
Computer software	2 – 7 years
Other equipment, including furniture	5 – 10 years
Vehicles	3 – 15 years
Leasehold improvements	Lesser of the remaining term of the lease or useful life of the improvement

Assets under construction and software under development are recorded in the applicable capital asset class in the year that they become available for use and are not amortized until they become available for use.

(j) Collections

The collections of LAC are presented in the Statement of Financial Position at a nominal value of $1,000. Items purchased for the collections are recorded as an expense in the year of acquisition. Items collected from the federal government are not recorded in the Statement of Financial Position.

Library and Archives Canada

Notes to the Future-oriented Financial Statements (Unaudited)
For the Year Ending March 31

5. Parliamentary Authorities

Library and Archives Canada receives most of its funding through annual parliamentary authorities. Items recognized in the Future-Oriented Statement of Operations and Departmental Net Financial Position and the Future-Oriented Statement of Financial Position in one year may be funded through parliamentary authorities in prior, current or future years. Accordingly, LAC has different net results of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

(a) Reconciliation of net cost of operations to requested authorities:	**Estimated Results 2013**	**Planned Results 2014**
	(in thousands of dollars)	
Net cost of operations before government funding and transfers	$ 156,826	$ 152,458
Adjustment for items affecting net cost of operations but not affecting authorities:		
Services provided without charge by other government departments	(52,613)	(48,232)
Amortization of tangible capital assets	(3,003)	(3,749)
Estimated amount for workforce adjustment	3,000	0
Decrease in employee future benefits	4,010	4,192
Decrease in vacation pay and compensatory leave	350	50
Refunds of previous years' expenditures	20	30
Revenue not available for spending	200	191
Loss on disposal and writedown of tangible capital assets	(8,499)	0
Other	(60)	0
	(56,595)	(47,518)
Adjustment for items not affecting net cost of operations but affecting authorities:		
Acquisition of tangible capital assets	20,102	3,697
Forecast authorities used	$ 120,333	$ 108,637

(b) Authorities requested:	**Estimated Results 2013**	**Planned Results 2014**
Authorities requested:	(in thousands of dollars)	
Vote 55—Operating expenditures	$ 95,862	$ 95,113
Vote 60—Capital expenditures	19,353	2,957
Statutory authorities	11,697	10,567
Forecast authorities requested	126,912	108,637
Forecast estimated lapse (e.g., operating, frozen allotments)	(6,579)	0
Forecast authorities used	$ 120,333	$ 108,637

6. Accounts Payable and Accrued Liabilities

The following table presents details of LAC's accounts payable and accrued liabilities:

	Estimated Results 2013	Planned Results 2014
	(in thousands of dollars)	
Accounts payable—Other government departments and agencies	$ 1,217	$ 1,213
Accounts payable—External parties	3,012	4,016
Total accounts payable	4,229	5,229
Accrued liabilities	340	554
Total accounts payable and accrued liabilities	$ 4,569	$ 5,783

7. Deferred Revenue

Deferred revenue represents the balance at year-end of unearned revenues stemming from amounts received from external parties which are restricted to fund the expenditures related to specific projects and amounts received for fees prior to services being performed. Revenue is recognized in the period that these expenditures are incurred or the service is performed. Details of the transactions related to this account are as follows:

	Estimated Results 2013	Planned Results 2014
	(in thousands of dollars)	
Opening balance	$ 1,008	$ 1,080
Amounts expected to be received	595	612
Revenue recognized	(523)	(598)
Net closing balance	$ 1,080	$ 1,094

8. Employee Benefits

a) Pension benefits

Library and Archive Canada's employees participate in the Public Service Pension Plan, which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service, times the average of the best 5 consecutive years of earnings. The benefits are integrated with Canada/Québec Pension Plan benefits and are indexed to inflation.

Both the employees and LAC contribute to the cost of the Plan. The forecast expenses are $8,050,634 in 2012–13 and $6,920,821 in 2013–14, representing approximately 1.6 (1.8 in 2012–13) times the contributions of employees.

LAC's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

b) Severance benefits

Library and Archives Canada provides severance benefits to its employees based on eligibility, years of service and final salary. These severance benefits are not pre-funded. Benefits will be paid from future appropriations.

As part of collective agreement negotiations with certain employee groups, and changes to conditions of employment for executives and certain non-represented employees, the accumulation of severance benefits under the employee severance pay program ceased for these employees commencing in 2012. Employees subject to these changes have been given the option to be immediately paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits on termination from the public service. These changes have been reflected in the calculation of the outstanding severance benefit obligation.

Information about the severance benefits, measured as at March 31, is as follows:

	Estimated Results 2013	Planned Results 2014
	(in thousands of dollars)	
Accrued benefit obligation, beginning of year	$ 11,156	$ 7,551
Expense for the year	1,526	1,814
Forecast benefits paid during the year	(5,131)	(6,006)
Accrued benefit obligation, end of year	$ 7,551	$ 3,359

9. Accounts Receivable and Advances

The following table presents details of LAC's accounts receivable and advances balances:

	Estimated Results 2013	Planned Results 2014
	(in thousands of dollars)	
Receivables—Other government departments and agencies	$ 316	$ 318
Receivables—External parties	47	50
Employee advances	9	9
	$ 372	$ 377

Library and Archives Canada

Notes to the Future-oriented Financial Statements (Unaudited)
For the Year Ending March 31

10. Tangible Capital Assets

Cost (in thousands of dollars)	**Opening Balance**	**Acquisitions**	**Reclassification and transfers**	**Disposals and write-offs**	**Closing Balance**
Buildings	8,001	0	0	0	8,001
Machinery and equipment	850	15	0	0	865
Computer hardware	3,032	10	0	0	3,042
Computer software	17,220	0	600	0	17,820
Other equipment	37,466	880	0	0	38,346
Vehicles	462	0	0	0	462
Leasehold improvements	2,055	0	16,343	0	18,398
Leasehold improvements in progress of construction	14,136	2,207	(16,343)	0	0
Software under development	57	585	(600)	0	42
	$ 83,279	$ 3,697	$ 0	$ 0	$ 86,976

Accumulated amortization (in thousands of dollars)	**Opening Balance**	**Amortization**	**Reclassification and transfers**	**Disposals and write-offs**	**Closing Balance**
Buildings	433	200	0	0	633
Machinery and equipment	720	12	0	0	732
Computer hardware	2,975	23	0	0	2,998
Computer software	12,239	1,497	0	0	13,736
Other equipment	18,916	1,269	0	0	20,185
Vehicles	404	46	0	0	450
Leasehold improvements	588	702	0	0	1,290
	$ 36,275	$ 3,749	$ 0	$ 0	$ 40,024

Net book value (in thousands of dollars)	Estimated Results 2013	Planned Results 2014
Buildings	7,568	7,368
Machinery and equipment	130	133
Computer hardware	57	44
Computer software	4,981	4,084
Other equipment	18,550	18,161
Vehicles	58	12
Leasehold improvements	1,467	17,108
Leasehold improvements in progress of construction	14,136	0
Software under development	57	42
.	$ 47,004	$ 46,952

Reclassification and transfers of assets under construction represent assets that are put into use in the year and transferred to other capital asset classes as applicable.

11. Collections

Library and Archives Canada preserves the collective memory of the nation and of the Government of Canada and contributes to the enhancement of a sense of national identity.

While the nominal valuation attributed to the collection in these Financial Statements is aligned with Canadian Public Sector reporting standards, this is not representative of the historical or market value of the collection. Although not capitalized like other assets such as buildings or equipment, these irreplaceable holdings have inestimable legal, evidentiary, cultural and, indeed, monetary value for Canadians now and for generations to come. These include documentary material transferred at no charge from government departments, publications received through Legal Deposit, materials purchased and donated materials for which receipts for tax purposes may have been issued.

12. Related Party Transactions

Library and Archives Canada is related as a result of common ownership to all government departments, agencies, and Crown corporations. LAC enters into transactions with these entities in the normal course of business and on normal trade terms. In addition, during the year, LAC received common services which were obtained without charge from other government departments as disclosed below.

a) Services provided without charge to Library and Archives Canada
During the year, LAC received services without charge from certain common service organizations, related to accommodation, the employer's contribution to the health and dental insurance plans and workers' compensation coverage. These services provided without charge have been recorded in LAC's Statement of Operations and Departmental Net Financial Position as follows:

	Estimated Results 2013	Planned Results 2014
	(in thousands of dollars)	
Accommodation	$ 46,053	$ 42,752
Employer's contribution to the health and dental insurance plans	6,548	5,468
Workers' compensation	12	12
	$ 52,613	$ 48,232

The Government has centralized some of its administrative activities for efficiency, cost-effectiveness and economic delivery of programs to the public. As a result, the Government uses central agencies and common service organizations so that one department performs services for all other departments and agencies without charge. The costs of these services, such as the payroll and cheque issuance services provided by Public Works and Government Services Canada and audit services provided by the Office of the Auditor General are not included in LAC's Future-oriented Statement of Operations and Departmental Net Financial Position. Similarly, LAC manages records in all media on behalf of more than 90 federal government organizations across the country.

b) Administration of programs on behalf of other government departments
Since September 2011, Library and Archives Canada coordinates and manages funds on behalf of the networks of small federal agencies. At the date of these future-oriented financial statements, LAC plans to incur expenses of $335,250 on behalf of the network. Forecast and incurred expenses are reflected in the future-oriented financial statements of the members of the network and not on those of Library and Archives Canada.

c) Other transactions with related parties:

	Estimated Results 2013	Planned Results 2014
	(in thousands of dollars)	
Expenses—Other government departments and agencies	$ 11,805	$ 10,750
Revenues—Other government departments and agencies	35	36

Expenses and revenues disclosed in (c) exclude common services provided without charge, which are already disclosed in (a).

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Notes to the Future-oriented Financial Statements (Unaudited)
For the Year Ending March 31

13. Segmented Information

Presentation by segment is based on Library and Archives Canada's program alignment architecture. The presentation by segment is based on the same accounting policies as described in the Summary of Significant Accounting Policies in note 4. The following table presents the forecasted expenses incurred and forecasted revenues generated for the main program activities, by major object of expense and by major type of revenue. The segment results for the period are as follows:

	Estimated Results 2013	Planned Results 2014 (in thousands of dollars)						
	Total	Regulatory Instruments and Recordkeeping Tools	Collaboration in Managing Government Records	Documentation of the Canadian Experience	Preservation of Continuing Memory	Exploration of Documentary Resources	Internal Services	Total
Transfer payments	**$ 36**	-	-	-	-	36	-	**$ 36**
Operating expenses								
Salary and employee benefits	**86,914**	3,719	6,807	13,026	11,010	28,737	18,510	**81,809**
Accommodation	**46,053**	594	12,462	2,845	20,805	3,759	2,287	**42,752**
Professional and special services	**6,419**	125	275	1,448	4,432	1,906	3,307	**11,493**
Repair and maintenance	**1,090**	0	25	4	3,758	156	404	**4,347**
Amortization of tangible capital assets	**3,003**	0	217	176	1,991	1,279	86	**3,749**
Acquisition of machinery and equipment	**1,076**	14	11	4	1,382	389	486	**2,286**
Utilities, materials and supplies	**749**	0	347	97	1,157	556	118	**2,275**
Rental costs	**1,810**	0	74	148	285	424	1,047	**1,978**
Travel	**521**	16	98	150	91	161	177	**693**
Other	**1,156**	0	320	652	15	308	221	**1,516**
Loss on disposal and writedown of tangible capital assets	**8,499**	0	0	0	0	0	0	**0**
Total operating expenses	**157,290**	4,468	20,636	18,550	44,926	37,675	26,643	**152,898**
Total expenses	**157,326**	4,468	20,636	18,550	44,926	37,711	26,643	**152,934**
Revenues								
Sales of goods and information products	**283**	0	0	0	0	270	0	**270**
Gain on disposal of non-capital assets	**200**	0	0	0	0	0	190	**190**
Other	**62**	0	0	0	0	15	61	**76**
Revenues earned on behalf of Government	**(45)**	0	0	0	0	0	(60)	**(60)**
Total revenues	**500**	0	0	0	0	285	191	**476**
Net cost from continuing operations	**$ 156,826**	4,468	20,636	18,550	44,926	37,426	26,452	**$ 152,458**